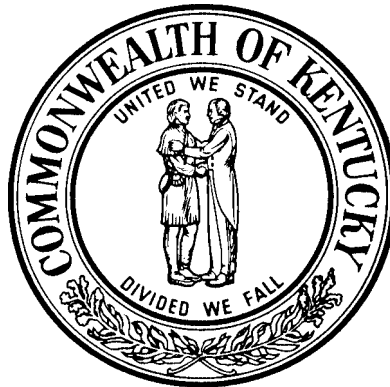


# **Property Tax Forms and Instructions for Public Service Companies 2003**



COMMONWEALTH OF KENTUCKY

**DEPARTMENT OF PROPERTY VALUATION**

REVENUE CABINET

## TAXPAYER ASSISTANCE AND MAILING ADDRESS

Kentucky Revenue Cabinet  
Department of Property Valuation  
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[krcwebresponsepublicservice@mail.state.ky.us](mailto:krcwebresponsepublicservice@mail.state.ky.us) (e-mail)

### The following property tax returns and schedules are included in this packet.

Revenue Form 61A200	Public Service Company Property Tax Return
Schedule E	Filing Extension Application
Schedule G	Report of Capital Stocks
Schedule H	Report of Funded Debt
Schedule I	Business Summary by Taxing District
Schedule J	Property Summary by Taxing District
Schedule K	Operating Property Listing by Taxing District
Schedule K2	Nonoperating Property Listing by Taxing District
Schedule L	Report of Property and Business Factors
Schedule N1-2	Report of Kentucky Leased Real and Personal Property
Schedule P1-6	Report of Operations for Ad Valorem Tax

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### The following property tax returns and schedules are available from [www.revenue.ky.gov](http://www.revenue.ky.gov) or upon request.

Schedule L2	Report of Property and Business Factors Commercial Passenger and Cargo Airlines
Schedule M	Report of Property and Business Factors for Interstate Railroad and Sleeping Car Companies
Schedule N	Report of Kentucky Leased Real and Personal Property
Schedule O	Railroad Private Car Mileage Report
Schedule P	Report of Operations for Ad Valorem Tax
Schedule Q	Supplemental Report of Operations for Contained and Residential Landfills
Schedule R	Report of Property Subject to the Pollution Control Tax Exemption
Schedule S	Filing Requirements for Commercial Passenger and Cargo Airlines
Schedule T	Report of Reseller Leasing Form
Schedule U	Industrial Revenue Bond Property
Schedule W	Wireless Telephone Provider Report
Revenue Form 61A209	Public Service Company Sales
Revenue Form 61A210	Cable Television Company Sales
Revenue Form 41A720-CI	Application for Coal Incentive Tax Credit

#### **The Kentucky Revenue Cabinet Mission Statement**

The mission of the Kentucky Revenue Cabinet is to . . .

*Provide courteous, accurate and efficient services for the benefit of the Commonwealth and administer Kentucky tax laws in a fair and impartial manner.*

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*The Kentucky Revenue Cabinet does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.*

## **CLASSIFICATION OF PUBLIC SERVICE PROPERTY**

The Revenue Cabinet prescribes the following classification of property to be used by the public service companies.

<b>Type of Property</b>	<b>Classification</b>
Unmined Coal	Real Estate
Leasehold	Real Estate
Oil & Gas Wells	Real Estate
Pipelines (Transmission)	Real Estate
Conduits	Real Estate
Stored Gas, Oil & Coal (Noncurrent)	Real Estate
Stored Gas (Current)	Tangible
Gas Compressors	Tangible
Oil Lifting Units	Tangible
Oil Storage Tanks	Tangible
Television Cable	Tangible
Gathering Lines	Tangible
Electric Transmission Lines	Tangible
Electric Distribution Lines	Tangible
Meters & Regulators	Tangible
Underground Cables	Tangible
Telephone Lines	Tangible
Wire in Underground Conduits	Tangible
Towers	Tangible
Electric Substations/Transformers	Manufacturing Machinery
Machinery & Equipment Used in the Manufacture of Gas	Manufacturing Machinery
Water Treatment Equipment	Manufacturing Machinery
Property Certified Under KRS 224.01-300 by Sales & Use Tax	Pollution Control

For other types of property please see KRS 132.020 and KRS 132.200.

REVENUE CABINET  
DEPARTMENT OF PROPERTY VALUATION  
FRANKFORT, KENTUCKY 40620



**IMPORTANT—DO NOT DESTROY**

**(This packet contains Property Tax Returns and Instructions)**